

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA



UNITED STATES OF AMERICA : 1:20CR 332 -1  
v. :  
CHARLES AGEE ATKINS : FACTUAL BASIS

NOW COMES the United States of America, by and through Matthew G.T. Martin, United States Attorney for the Middle District of North Carolina, and as a factual basis under Rule 11, Fed. R. Crim. P., states the following:

**COUNT ONE**

At some point during the relevant period, Charles Agee Atkins ("ATKINS") was a resident of Chapel Hill, North Carolina. From 2011 through 2017, ATKINS controlled and operated various risk consulting businesses, including Financial Engineering & Risk Management, LLC, Risk Assessment & Management, LLC, and Ram Omni, LLC. During the same years, ATKINS underreported the income that he received from these businesses.

On or about October 5, 2015, ATKINS did willfully make and subscribe a U.S. Individual Income Tax Return for the calendar year 2014, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That income tax return, which was filed with the Internal Revenue

Service ("IRS"), reported total income on line 15 in the amount of \$14,784, whereas, ATKINS then and there well knew and believed, he had income in addition to that reported.

ATKINS also filed false U.S. Individual Income Tax Returns for tax years 2011 through 2017, in which he underreported his total income. The agreed criminal tax loss for the filing of false income tax returns for these years is as follows:

Tax Year	Criminal Tax Loss
2011	\$ 26,374.34
2012	\$ 53,239.00
2013	\$ 39,396.75
2014	\$ 31,247.00
2015	\$ (1,351.21)
2016	\$ 66,011.87
2017	\$166,813.00
<b>TOTAL</b>	<b>\$381,730.75</b>

In addition, the IRS assessed personal income tax liabilities against ATKINS for years 1978, 1979, 1981, 2006, 2007, 2008, and 2010, and there remains tax due and owing by ATKINS for these tax years.

The criminal tax loss from those tax years is as follows:

Tax Year	Criminal Tax Loss
1978	\$24,928
1979	\$77,624
1981	\$168,596
2006	\$24,991

2007	\$15,903
2008	\$49,482
2010	\$65,860
<b>TOTAL</b>	<b>\$427,384</b>

The United States agrees that the total criminal tax loss, including relevant conduct, for Count One is \$809,114.75.

### COUNT TWO

On February 20, 2019, Special Agents from the Internal Revenue Service executed a search warrant on ATKINS' personal residence located at 156 Bear Tree Creek, Chapel Hill, North Carolina. Among other places, agents searched underneath a bed in a spare bedroom within the house. Underneath the bed, the agents found a Remington, Model 11-87, 12 gauge shotgun (serial number PC252248). The firearm was found near a shotgun case bearing the initials "C.A.A." Under the same bed, the agents also found a guitar embossed with the defendant's name. Moreover, some of the defendant's clothes were in the closet of the spare bedroom.

As of February 20, 2019, ATKINS had been convicted of a crime punishable by imprisonment for a term exceeding one year within the meaning of Title 18, United States Code, Sections 921(a)(20) and 922(g)(1). Specifically, on March 15, 1988, Atkins was convicted of conspiracy to defraud the government, filing false tax returns, and aiding in the filing of false tax returns

in the United States District Court for the Southern District of New York case number 87-cr-246. At the time, that offense was punishable by up to five years in prison. ATKINS acknowledged his conviction to an IRS revenue officer in 2014 and 2016. As of February 20, 2019, that conviction had not been expunged. Therefore, as of February 20, 2019, ATKINS knew he had been convicted of a crime punishable by imprisonment of a term exceeding one year.

On March 29, 2019, Special Agent Joshua Johnson from the Bureau of Alcohol, Tobacco, Firearms, and Explosives conducted an interstate nexus analysis of the Remington, Model 11-87, 12 gauge shotgun (serial number PC252248) recovered in connection with the search of ATKINS' residence. That analysis determined that the recovered firearm was not manufactured in the state of North Carolina, and therefore, the recovered firearm travelled in or affected interstate commerce.

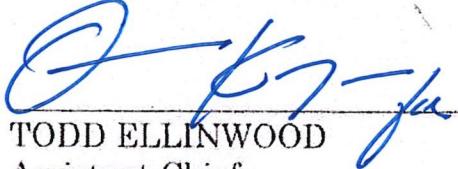
As of this filing, the United States knows of no facts that would support application of USSG § 2K2.1(a)(1)-(5).

As of this filing, the United States knows of no facts that ATKINS unlawfully discharged or unlawfully used this firearm.

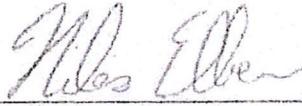
This factual basis does not contain each and every fact known to ATKINS and to the United States concerning his involvement and the involvement of others in the charges set forth in the Information.

This the 5<sup>th</sup> day of August, 2020.

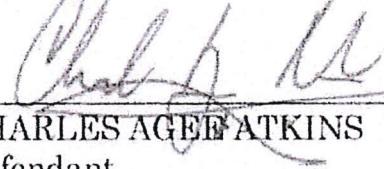
  
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